



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 6/19/2018  
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Set Time: 9:00 AM  
Estimated Report Time: 5 minutes

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors

**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller

**REPORT BY:** Poh Khuan (Jobina) Toh, Accountant-Auditor Manager - 253-4555

**SUBJECT:** Fiscal Year 2018-19 Budget Adjustment for Continued Capital and Affordable Housing Projects and Related Contract encumbrances

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### **RECOMMENDATION**

Auditor-Controller requests authorization to carry forward estimated Fiscal Year 2017-18 remaining budget and related contract encumbrances for Capital and Affordable Housing projects not completed as of June 30, 2018. (4/5 vote required)

### **EXECUTIVE SUMMARY**

The Auditor-Controller requests authorization to carry forward estimated Fiscal Year 2017-18 remaining budget and related contract encumbrances for Capital and Affordable Housing projects not completed as of June 30, 2018. This request will allow for an increase in appropriations to be ratified by a subsequent action by the Board in August.

### **FISCAL IMPACT**

|                             |   |
|-----------------------------|---|
| Is there a Fiscal Impact?   | Yes   |
| Is it currently budgeted?   | No  |
| What is the revenue source? | Revenue sources for Public Works Projects are listed for each project as stated in Attachment A. In many cases, the project has been fully funded and will use fund balance from Fiscal Year 2017-18. Other sources include |

|                                   |  |
|-----------------------------------|--|
|                                   | Measure A funding, FHWA Reimbursements, Grants or Insurance Settlements. Affordable Housing Loan Projects are using fund balance that has been assigned (set aside) at the time each loan is approved.   |
| Is it Mandatory or Discretionary? | Discretionary  |
| Discretionary Justification:      | Approval of these entries will enable Public Works and County Executive Office to continue work on the Capital and Affordable Housing projects respectively in Fiscal Year 2018-19.  |
| Is the general fund affected?     | Yes  |
| Future fiscal impact:             | Carry forward budgets and appropriations are needed for encumbrances and commitments entered into during the current fiscal year or prior year that have not been completed or fulfilled by June 30, 2018. These projects have not been re-budgeted as part of the 2018-19 adopted budget. |
| Consequences if not approved:     | Failure to approve the carry forward budgets will impede the smooth operation of continuing active projects in Public Works and Affordable Housing Fund and cause a delay in getting contractors/vendors/borrowers paid timely.  |
| Additional Information:           |  |

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

Due to the size of the projects and timing of construction, Capital and Affordable Housing projects are often started in one fiscal year yet completed in a future year. The attachments provide a listing of projects with estimated remaining revenues and appropriations for each project as well as the current balances of any approved contracts that would need to be re-encumbered in the next fiscal year. Once all June invoices are paid, these amounts will be adjusted and final carry forward budgets will be determined.

Attachment A provides a full listing of all current Public Works Capital Projects and related contracts to be rolled over to the new Fiscal Year.

Attachment B provides a full listing of all current Affordable Housing Loans authorized in Fiscal Year 2017-18, but have not been fully paid as of June 30, 2018.

The requested action authorizes the Auditor-Controller to work with Public Works and the County Executive Officer to determine the final amounts and carry forward the balances of both the projects and the related contracts, increasing the appropriations in the Fiscal Year 2018-19 budget for the projects to continue without delay. The Auditor-Controller will provide the final adjustment as part of the year-end letter in August for final ratification of the increased appropriations.

**SUPPORTING DOCUMENTS**

A . Attachment A - Rollover Public Works Capital Improvement Programs

B . Attachment B - Rollover Affordable Housing Loan Projects

CEO Recommendation: Approve

Reviewed By: Bret Prebula